

18 DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES

125 BUREAU OF REVENUE SERVICES

Chapter 205: CERTIFICATION OF ASSESSORS

SUMMARY: Certification of property tax assessors in the State of Maine is the responsibility of the ~~State Tax Assessor~~ Bureau of Revenue Services (“Bureau”). This rule establishes levels of assessor certification, governs the nature and timing of the certification examinations, and outlines the enforcement of the continuing education requirements imposed by statute.

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36 M.R.S. chapter 102, subchapter 2 provides the statutory guidance for the Bureau of Revenue Services (“Bureau”) to establish and maintain an ongoing program for certifying individuals’ knowledge of applicable property tax law and techniques of assessing. The Bureau’s Property Tax Division administers this program, including provision of supervised administration of all assessor training and certification activities. The director of the Property Tax Division may appoint an individual to the position of Chief of Training and Certification (“CTC”), who will provide supervised administration of all assessor training and certification activities. ~~administer the certification and certification renewal processes on behalf of the Bureau.~~

For purposes of this rule, ~~“professional assessor” means an individual who receives compensation to perform assessment administration duties, whether for a municipality, for the State of Maine, or for a professional assessment firm.~~ “Assessment ~~assessment~~ administration duties” means duties related to the valuation of property ~~valuation~~, property tax administration, or the formation or implementation of property tax policy.

.01 Levels of certification

- A. Certified Assessment Technician (“CAT”).** The CAT is a certification awarded to an individual who successfully completes the examination for this level showing that

he or she has the basic knowledge and abilities required to perform ~~the assessing function in~~ assessment administration duties for a Maine municipality. As of August, 2017, the Bureau no longer awards new CAT certifications. An individual previously certified as a CAT will continue to be certified as a CAT, provided the appropriate certification renewal criteria are met.

- B. Certified Maine Assessor (“CMA”).** The CMA is a certification awarded to an individual who successfully completes the examination for this level showing that he or she has the basic knowledge and abilities required to perform ~~the assessing function in~~ assessment administration duties for a Maine municipality on a full-time basis as a professional assessor as defined under 36 M.R.S. § 306(5).
- C. Certified Maine Assessor, Level 2 (“CMA-2”).** The CMA-2 is a certification awarded to an individual who has successfully completed the requirements for this level showing that he or she has attained an intermediate level of knowledge and abilities required to perform ~~the assessing function in~~ assessment administration duties for a Maine municipality on a full-time basis as a professional assessor as defined under 36 M.R.S. § 306(5). To obtain a CMA-2 certification, an assessor individual must complete the requirements for a CMA certification, plus:
1. Receive compensation to perform assessment administration duties for
Serve one year as a professional assessor; and
 2. Complete a total of 100 hours of advanced assessor training ~~under section .04 approved by the Bureau.~~ Advanced assessor training for this level must include completion (including exam, if offered) of at least one of the following courses, or a Bureau-approved equivalent course:
 - a. IAAO Course 101 – Fundamentals of Real Property Appraisal
 - b. IAAO Course 102 – Income Approach to Valuation I
 - c. IAAO Course 112 – Income Approach to Valuation II
- D. Certified Maine Assessor, Level 3 (“CMA-3”).** The CMA-3 is a certification awarded to an individual who has successfully completed the requirements for this level showing that he or she has attained an advanced level of knowledge and abilities required to perform ~~the assessing function in~~ assessment administration duties for a Maine municipality on a full-time basis as a professional assessor as defined under 36 M.R.S. § 306(5). To obtain a CMA-3 certification, an assessor individual must complete the requirements for a CMA certification, plus:
1. Receive compensation to perform assessment administration duties for
Serve three years as a professional assessor; and

2. Complete a total of 200 hours of advanced assessor training ~~under section .04 approved by the Bureau.~~ Advanced assessor training for this level must include CMA-2 certification requirements and completion (including exam, if offered) of at least one of the following courses, or a Bureau-approved equivalent course:
 - a. IAAO Course 201 – Appraisal of Land
 - b. IAAO Course 300 – Fundamentals of Mass Appraisal
 - c. IAAO Course 311 – Residential Modeling Concepts
 - d. IAAO Course 312 – Commercial/Industrial Modeling Concepts
 - e. IAAO Course 500 – Assessment of Personal Property

E. Certified Maine Assessor, Level 4 (“CMA-4”). The CMA-4 is a certification awarded to an individual who has successfully completed the requirements for this level showing that he or she has attained an advanced level of knowledge and abilities required to perform ~~the assessing function in assessment administration duties for a~~ assessment administration duties for a Maine municipality on a full-time basis ~~as a professional assessor as defined under 36 M.R.S. § 306(5).~~ To obtain a CMA-4 certification, an ~~assessor~~ individual must complete the requirements for a CMA certification, plus:

1. Receive compensation to perform assessment administration duties for ~~Serve five years as a professional assessor;~~ and
2. Complete a total of 300 hours of advanced assessor training ~~under section .04 approved by the Bureau.~~ Advanced assessor training for this level must include CMA-3 certification requirements and completion (including exam, if offered) of at least one of the following courses, or a Bureau-approved equivalent course:
 - a. IAAO Course 331 – Mass Appraisal Practices and Procedures
 - b. IAAO Course 400 – Assessment Administration
 - c. IAAO Course 402 – Property Tax Policy
 - d. IAAO Course 600 – Principles and Techniques of Cadastral Mapping
 - e. IAAO Course 601 – Cadastral Mapping – Methods & Applications

F. Certified Maine Assessor, Inactive/Retired (“CMA, I/R”). This status is granted to an individual with a CAT, CMA, CMA-2, CMA-3, or CMA-4 certification who is

not actively performing assessment administration duties and who provides the CTC Bureau with a written request for such classification. While classified as a CMA, I/R Inactive/Retired, an assessor individual must not be employed as a professional assessor in Maine, as defined under 36 M.R.S. § 306(5) receive compensation to perform assessment administration duties.

Also, while classified as a ~~CMA, I/R Inactive/Retired~~, an assessor individual advertising or offering services other than assessment administration duties based upon his or her qualification as a CAT, CMA, CMA-2, CMA-3, or CMA-4 must properly note his or her status as “inactive” or “retired.” An individual certified classified as a CMA, I/R Inactive/Retired, may request recertification as a ~~CMA, CMA-2, CMA-3, or CMA-4~~ at any time. Recertification requires a written request, ~~and 32 hours of classroom training approved by the State Tax Assessor Bureau, and~~ any additional requirements for the related level of classification.

~~The provisions of this subsection shall also apply to an individual with a CAT certification. Revocation provisions outlined in 36 M.R.S. § 311 shall also apply to an individual certified as a CMA, I/R, or CAT, I/R.~~

.02 Certification examinations

~~Both the The CMA and CAT certification examinations are is~~ composed of five parts. A score of 70% or higher is required on each part to pass the CMA certification examination. ~~An overall score of 70% or higher is required to pass the CAT certification examination. Each The~~ examination has an eight-hour time limit.

A. Examination procedure

- ~~1. All necessary reference material will be provided in each examination packet. Reference materials other than those provided are not allowed. If the examination monitor observes any impropriety, such as the use of unauthorized reference material or the exchange of information with examination participant, the monitor will report that activity to the CTC.~~
- ~~—— If the Bureau concludes, after reviewing the matter, that an examination participant engaged in improper behavior, that participant will be disqualified from the examination and his or her scores for that examination will be disregarded.~~
- ~~2. The examination monitor may choose to assign seating for any or all candidates. Refusal to comply with seating assignments may be grounds for disqualification.~~
- ~~3. A disqualified individual, within 30 days of disqualification, may request an oral hearing with the State Tax Assessor. The State Tax Assessor will grant an oral hearing within 30 days of a request and provide a decision within 60 days~~

~~of the hearing. The State Tax Assessor's decision is final. Disqualified individuals may not retake the examination for a period of time no less than two years from the date of disqualification. The Bureau shall determine the time, place, and procedures for administration of the CMA certification examination. Failure to comply with these procedures including, for example, the use of unauthorized reference materials or the exchange of information between candidates during the examination, may result in an automatic failure of the candidate and may, at the discretion of the Bureau, render the candidate ineligible to sit for future examinations.~~

- B.** ~~The CTCBureau~~ will report examination results to candidates by first-class mail within 30 days of the examination date. The Bureau may also email examination results to a candidate upon request. ~~The CTCBureau~~ may release information in a candidate's training and certification file only to the candidate ~~or a Bureau employee conducting official business.~~
- C.** ~~Review of the examination by the CTC, other than for the purpose of grading, reporting and verifying test scores, is prohibited.~~
- D.**—A candidate who fails to pass a CMA certification examination, but achieves a score of 80% or higher on one part of the examination, will be allowed to carry the score for that part to subsequent attempt(s) to pass the examination. For the purposes of this provision, any score of 80% or higher for a single part will remain in effect for a period of 18 months from the date ~~it~~ that score was achieved. Within the effective time period, a candidate need only complete the examination parts for which he or she did not achieve a score of at least 80% ~~has not been achieved.~~

.03 Certification renewal

- A. Individuals seeking certification renewal.** ~~The State Tax Assessor~~ Bureau annually renews the CAT, CMA, CMA-2, CMA-3, and CMA-4 certifications pursuant to 36 M.R.S. § 311. Certification renewal requires the completion of the applicable number of hours of approved classroom training during a calendar year. The classroom training requirement begins ~~in the calendar year on the next January 1~~ after an individual ~~passes~~ meets the CMA, CAT, CMA-2, CMA-3, or CMA-4 certification requirements. An individual seeking certification renewal must submit written proof on a form approved by the Bureau of completion of the classroom training requirement to the ~~CTCBureau~~. Individuals must attend and satisfactorily complete an approved classroom training event to receive credit for the training hours. An individual certificate holder who has fulfilled the current year's training requirement may apply ~~additional~~ excess hours of classroom training toward the following year's requirement. ~~Additional-Excess~~ hours may be applied only to the ensuing calendar year, and this option may be exercised only once in any five-year period.

An individual who fails to complete the required classroom training during a calendar year will be notified by the Bureau ~~that the renewal of his or her certificate has been~~

~~denied. The CTC, no later than by January 31 of the calendar year following year the classroom training requirement, will notify a CAT, CMA, CMA-2, CMA-3, or CMA-4 certificate holder that his or her certificate is not renewed may be revoked. The CTC may renew certification for an individual denied eCertification renewal may be retained if that individual completes twice the normal required number of yearly hours of classroom training during for both the previous and current years before the end of the calendar year denial the revocation notice is received. If a certified assessor who has earned an advanced certification (CMA-2, CMA-3, or CMA-4) fails to maintain the required continuing education for certification renewal at that level for any year, the Bureau will downgrade that individual's certification to the level for which he or she has qualified. In the calendar year following the year in which a certification downgrade is received, an individual may renew his or her advanced certification through the same process as for CAT or CMA certification renewal. If a CAT, CMA, CMA-2, CMA-3, or CMA-4 certificate holder fails to attain certification renewal, the certificate is subject to revocation the individual has not met the requirements for renewal at any level of CMA certification, the Bureau will notify the individual of the non-renewal as described above.~~

- B. Classroom training and advanced assessor training.** Events that may qualify for classroom training include courses, seminars, workshops, and teaching assignments. A classroom training event must consist of an educational presentation related to property tax, assessment, appraisal, or other topic related to property tax administration.

A person who wants to present a classroom training event must submit a written request for approval to the ~~CTC~~Bureau at least 30 days before the event. A request for approval must be in a format approved by the ~~State Tax Assessor Bureau~~. A classroom training event may include homework, classroom problems, and examinations.

The Bureau shall designate classroom training events that qualify for advanced assessor training. These events will involve concepts that are above an introductory level and are directly related to the municipal assessing field. A list of the currently approved advanced assessor training courses is available on the Property Tax Division website. Other courses may be approved for advanced assessor training purposes, at the discretion of the Bureau. The Bureau may seek written recommendations from professional groups regarding other courses that may qualify for advanced assessor training.

- C. Chief of Training and Certification.** ~~The CTC administers the certification renewal process on behalf of the State Tax Assessor. In granting approval of a classroom training event, the CTC shall consider programs that further educate the assessor in areas of assessment theory, practice, administration, and ethics, as well as in related fields, such as real estate law, accounting, computer software, and public relations.~~

- DC. Required certification renewal training hours.**

1. **CAT certification renewal.** For renewal of a CAT certificate, an individual must complete 16 hours of classroom training during the calendar year. An individual must also complete at least 3.5 hours of ethics training every three years. Ethics training must be approved as such by the ~~ETC~~Bureau prior to the student attending the course and ~~can be included in~~ will count towards the annual classroom training requirement.
2. **CMA certification renewal.** For certification renewal as a CMA, an individual must complete 16 hours of classroom training during the calendar year. An individual must also complete at least 3.5 hours of ethics training every three years. Ethics training must be approved as such by the ~~ETC~~Bureau and ~~can be included in~~ will count towards the annual classroom training requirement.
3. **CMA-2 certification renewal.** For certification renewal as a CMA-2, an individual must complete 21 hours of classroom training during the calendar year, including at least 5 hours of advanced assessor training. An individual must also complete at least 3.5 hours of ethics training every three years ~~and five hours of advanced assessor training each year~~. Ethics training and advanced assessor training must be approved as such by the ~~ETC~~Bureau and ~~can be included in~~ will count towards the annual classroom training requirement.
4. **CMA-3 certification renewal.** For certification renewal as a CMA-3, an individual must complete 28 hours of classroom training during the calendar year, including at least 12 hours of advanced assessor training. An individual must complete at least ~~7~~3.5 hours of ethics training every three years ~~and 12 hours of advanced assessor training each year~~. Ethics training and advanced assessor training must be approved as such by the ~~ETC~~Bureau and ~~can be included in~~ will count towards the annual classroom training requirement.
5. **CMA-4 certification renewal.** For certification renewal as a CMA-4, an individual must complete 28 hours of classroom training during the calendar year, including at least 12 hours of advanced assessor training. An individual must complete at least ~~7~~3.5 hours of ethics training every three years ~~and 12 hours of advanced assessor training each year~~. Ethics training and advanced assessor training must be approved as such by the ~~ETC~~Bureau and ~~can be included in~~ will count towards the annual classroom training requirement.

.04 Certification revocation

The Bureau may, for cause, revoke any certificate issued under 36 M.R.S. § 311. If the Bureau determines that there may be cause for revocation of a certificate, a revocation hearing will be scheduled. The Bureau will provide the certificate holder 30 days' written notice of the time and place of the hearing and the reasons for the revocation. The hearing will provide an

opportunity for the certificate holder to hear any evidence against him or her and to present any evidence or argument related to the case. Following the hearing, the Bureau will determine whether there is cause for revocation of the certificate. Cause for revocation exists if the Bureau determines that 1) a certificate holder's conduct negatively affects that individual's ability or fitness to perform the duties of an assessor, or 2) a certificate holder's continued service as an assessor is not in the public interest.

If it is determined that there is cause to revoke a certificate, the Bureau will issue a written order of revocation. The order will include findings of fact and notice to the certificate holder of the revocation. The revocation will be effective as of the date the order is issued. A decision by the Bureau to revoke a certificate is subject to reconsideration pursuant to 36 M.R.S. § 151. In lieu of revocation, the Bureau may impose conditions on a certificate holder that he or she must meet in order to retain certification, such as additional training or a probationary period. An individual whose certification has been revoked may reapply for certification, on terms required by the Bureau that may include passing the Certified Maine Assessor examination, after no less than one year from the date of revocation.

~~.04—Advanced assessor training courses~~

~~A.~~—~~The following courses are approved for the advanced assessor training requirements under sections .01 and .03 of this rule.~~

~~1.—CMA-2~~

~~IAAO Course 101—Fundamentals of Real Property Appraisal~~

~~IAAO Course 102—Income Approach to Valuation~~

~~——IAAO Course 112—Income Approach to Valuation II~~

~~2.—CMA-3~~

~~IAAO Course 201—Appraisal of Land~~

~~IAAO Course 300—Fundamentals of Mass Appraisal~~

~~IAAO Course 500—Assessment of Personal Property~~

~~3.—CMA-4~~

~~IAAO Course 331—Mass Appraisal Practices and Procedures~~

~~IAAO Course 311—Residential Modeling Concepts~~

~~IAAO Course 312—Commercial/Industrial Modeling Concepts~~

~~IAAO Course 400—Assessment Administration~~

~~IAAO Course 402—Property Tax Policy~~

~~IAAO Course 600—Principles and Techniques of Cadastral Mapping~~

~~IAAO Course 601—Cadastral Mapping Methods & Applications~~

~~B.~~—~~The following courses are approved for the advanced assessor training requirements under section .03~~

~~Forum 909—The Appraisal of Commercial Properties in a Declining Market~~

~~Forum 910—Valuation of Convenience Stores~~
~~Forum 911—Valuation of Contaminated Properties~~
~~Forum 917—How to Critique An Appraisal~~
~~Forum 931—Reading and Understanding Leases~~
~~Forum 932—Restructuring Income/Expense Statements~~
~~Forum 960—Marshall & Swift Residential—Square Foot Method~~
~~Forum 962—Marshall & Swift Commercial—Square Foot Method~~
~~Workshop 100—Understanding Real Property Appraisal~~
~~Workshop 150—Mathematics for Assessors~~
~~Workshop 151—Uniform Standards of Professional Appraisal Practice (National)~~
~~Workshop 155—Depreciation Analysis~~
~~Workshop 157—The Appraisal Uses of Excel Software~~
~~Workshop 158—Highest and Best Use~~
~~Workshop 162—Marshall & Swift Cost Approach (Residential)~~
~~Workshop 163—Marshall & Swift Cost Approach (Commercial)~~
~~Workshop 171—IAAO Standards of Professional Practice & Ethics~~
~~Workshop 181—7 Hour National USPAP Update for Mass Appraisal~~
~~Workshop 191—7 Hour National USPAP Update~~
~~Workshop 252—Valuing Property Affected by Environmental Contamination~~
~~Workshop 257—Fundamentals of Industrial Valuation~~
~~Workshop 260—Valuation of Agricultural Land~~
~~Workshop 354—Multiple Regression Analysis for Real Property Valuation~~
~~Workshop 403—Property Tax Policy Alternatives and Modules~~
~~Workshop 452—Fundamentals of Assessment Ratio Studies~~
~~Workshop 551—Valuation of Machinery and Equipment~~
~~Workshop 552—Basic Personal Property Auditing~~
~~Workshop 553—Advanced Personal Property Auditing~~
~~Workshop 650—Cadastral Mapping~~
~~Workshop 651—Geographic Information Systems for Assessors~~

~~C. Other courses may be approved for advanced assessor training purposes, at the discretion of the CTC. The CTC may seek written recommendations from professional groups regarding other courses that may qualify for advanced assessor training.~~

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